ECFS - Email Filing <PROCEEDING>96-45 <DATE>02/08/2005 <NAME>Joseph Phelan <ADDRESS1>87 Strawberry Hill <ADDRESS2> <CITY>Bethlehem <STATE>NH <ZIP>03574 <LAW-FIRM> <ATTORNEY> <FILE-NUMBER> <DOCUMENT-TYPE> RC <PHONE-NUMBER> <DESCRIPTION> <CONTACT-EMAIL>pjoseph46 <TEXT>Dear FCC:

Well, as the former beloved and belated President Reagan in the confines of my home state once said: "There you go again." This time the "lips to be read" are not those of his immediate successor republican president, but rather those of the "no new taxes" son of same. The question before the Commander and Chief is, of course, how might the federal government reduce the living standards of both middle- and low-income Americans, without impinging on the profit potential of the US oil barons and others of that ilk? The answer is obvious: Focus attention on Social Security [privatization], federal income tax "reform," and telecommunications taxation strategies.

I count myself among those who has opted for cell phone mobility as an "emergency" option for telecommunication, as opposed to the mobile "convenience" of a phone glued to my ear. My decision to subscribe to a low-volume service was made in consideration of my current lifestyle (semiretired) and recent history of telephone use. I am uneqivocally opposed to any taxation strategy predicated on individual subscriber as opposed to volume of calls.

I do hope that any decision on this matter reached by the FCC will not simply reflect another back-door taxation strategy imposed by the prevailing federal government.

Thank You,

Joseph F. Phelan 87 Strawberry Hill Bethlehem, NH 03574

Sincerely,

Joseph Phelan 87 Strawberry Hill Bethlehem, New Hampshire 03574